



Massachusetts  
Historical Commission

William Francis Galvin  
Secretary of the Commonwealth

Massachusetts  
Preservation  
Projects  
Fund

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# APPLICATION

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## Round 31

**Due Date:** March 14, 2025

MASSACHUSETTS HISTORICAL COMMISSION  
MASSACHUSETTS PRESERVATION PROJECTS  
FUND

## Application - Round 31

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**Postmark Due Date:** March 14, 2025.

**Mail applications to:**

Paul Holtz, Grants Co-Director/Historical Architect  
Massachusetts Historical Commission  
Grants Division  
220 Morrissey Boulevard, Boston, Massachusetts 02125

**A complete application includes:**

1. Printed copy of this Application with live signatures in blue ink, supporting documentation, and printed photographs. Attach additional sheets as needed.
2. USB flash drive containing digital photographs.

**Application Fillable Form and Application Instructions Booklet:**

You may download the Application fillable form and Application Instructions here:

<https://www.sec.state.ma.us/mhc/mhcmppf/mppfidx.htm>

Contact MHC Grants Staff for a printed copy of the Application and Instructions booklet.

**Grants Staff Contact:**

617-727-8470

Paul A. Holtz, Co-Director/Historical Architect, [paul.holtz@sec.state.ma.us](mailto:paul.holtz@sec.state.ma.us)

Nancy Alexson, Co-Director/Fiscal Manager, [nancy.alexson@sec.state.ma.us](mailto:nancy.alexson@sec.state.ma.us)

Ross Dekle, Preservation Planner, [ross.dekle@sec.state.ma.us](mailto:ross.dekle@sec.state.ma.us)

**Project Evaluation:**

MHC will evaluate your property and project based on the information requested in this Application according to the following criteria taken from the Standards for Awarding a Matching Grant Pursuant to the Massachusetts Preservation Projects Fund, 950 CMR 73.00: Office of the Secretary of the Commonwealth:

- |  |   |
|--|---|
| A. Level of Significance                                   | H. Use of Traditional Materials   |
| B. Potential for Loss or Destruction                       | I. Compliance with relevant state laws and executive orders*  |
| C. Administrative and Financial Management Capabilities    | J. Geographic Distribution*   |
| D. Appropriateness of Proposed Work                        | K. First Time Grants*   |
| E. Statement of Financial Need                             | *MHC determines these criteria; applicants do not provide additional information on these criteria. |
| F. Extent and Nature of Public Support                     |   |
| G. Consistency with Preservation and Revitalization Plans* |   |

# SECTION I – PROJECT OVERVIEW

## A. Property Information

### 1. PROPERTY NAME: Full correct name as listed in the State Register of Historic Places.

Property Name:

Common Name (if different):

Address:

City/Town:

State:

Zip:

Congressional District:

State Senate District:

State Representative District:

### 2. LEVEL OF SIGNIFICANCE:

Is this property individually listed in the National Register of Historic Places?      Yes      No

Is this property located in an historic district?      Yes      No

Name of District:

Type of District:      Local      NR

Date of construction:      Original Architect:

### 3. PROPERTY USE (Check all that apply in both columns)

Museum:      Present      Proposed

Archaeological Site:      Present      Proposed

Religious Institution:      Present      Proposed

Public: Government:      Present      Proposed

Public: Non-Government:      Present      Proposed

Park: Monument or Historic Landscape:      Present      Proposed

Other (Explain):      Present      Proposed

Describe current use, including community engagement, and how it may change as part of this project:

The property is currently barrier-free (accessible):      Yes                  No

Explain:

**4. SUPPORTING DOCUMENTATION: (Include as separate attachments)**

A. Color Images (Printed and Digital)

- each elevation of the resource
- detailed photographs of proposed project areas

B. Currently existing MHC Inventory Form. Search MACRIS here: <https://mhc-macris.net/>

C. Location Map

D. Directions to the property

## B. Applicant and Owner Information

Nonprofit Organization

Municipality

### 1. APPLICANT: (Entity which will receive grant funds and/or manage the project.)

Organization:

Address:

City/Town:

State:

Zip:

Phone:

Email:

By Authorized Signature (in blue pen):

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Name:

Position:

Date:

### 2. OWNER(S): (If applicant is not owner, applicant MUST obtain owner's signature signifying owner's authorization of proposed grant project.)

Organization:

Address:

City/Town:

State:

Zip:

Phone:

Email:

By Authorized Signature (in blue pen):

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Name:

Position:

Date:

**3. PROJECT PARTICIPANTS: name ALL who will be involved, if grant is awarded.**

**a. Local Project Coordinator**

Name:

Position:

Organization:

Address:

City/Town:

State:

Zip:

Phone:

Email:

All development projects will be required to utilize the services of a project architect or engineer throughout the MPPF process. For Development Projects ONLY: will the lead Architect/Engineer named below be under contract to provide professional design services starting not later than July 2025, if grant is awarded?

Yes

No

If No, please explain:

**b. Architect or Landscape Architect (for historic landscapes) - primary Architect**

Name:

Position:

Organization:

Address:

City/Town:

State:

Zip:

Phone:

Email:

**c. Engineer**

Name:

Position:

Organization:

Address:

City/Town:

State:

Zip:

Phone:

Email:

**d. Other (e.g., Preservation Consultant or secondary Architect)**

Name:

Position:

Organization:

Address:

City/Town:

State:

Zip:

Phone:

Email:

**4. SUPPORTING DOCUMENTATION**

**Nonprofit organizations ONLY, please include as separate attachments:**

- A. 501(c)(3) IRS determination letter
- B. current operating budget
- C. your organization's existing endowment information (if applicable)
- D. Massachusetts Form W-9 Request for Taxpayer Identification and Certification (a blank copy is attached to this application)

# SECTION II – PROJECT AUTHORIZATION AND SUPPORT

## A. Authorization

**Identify the person authorized to:**

### **1. Oversee and report on procurement**

Name:

Position:

Organization:

Phone:

Email:

### **2. Enter into contracts for project work**

Name:

Position:

Organization:

Phone:

Email:

### **3. Administer and disburse funds for project**

Name:

Position:

Organization:

Phone:

Email:

### **4. Prepare progress and completion reports**

Name:

Position:

Organization:

Phone:

Email:

### **5. Arrange for grant funding acknowledgement including the project sign**

Name:

Position:

Organization:

Phone:

Email:



# SECTION II – PROJECT AUTHORIZATION AND SUPPORT

Note: Hover your mouse over a form field for more information

## B. Certificate of Authorization for MHC Contract

The Directors of the \_\_\_\_\_, on  
*(Name of Organization/Municipality)*

\_\_\_\_\_ at which a quorum was present, the following resolution was adopted:  
*(Date of vote or election)*

VOTED: That \_\_\_\_\_  
*(Name of Contract Signer)*  
\_\_\_\_\_  
*(His/Her Title)*

of this corporation is hereby authorized to execute a contract with MHC.

A true copy. ATTEST:

Signature of Clerk/Secretary of Corporation (in blue pen):

\_\_\_\_\_  
Address: \_\_\_\_\_

Signing Date: \_\_\_\_\_

I hereby certify that I am the Clerk/Secretary of the \_\_\_\_\_, that  
*(Name of Organization)*

\_\_\_\_\_ is the duly elected  
*(Name of Contract Signer)*

\_\_\_\_\_ of said corporation, and that the above vote has not  
*(His/Her Title)*

been amended or rescinded and remains in full force and effect as of the date of this application.

(in blue pen)

\_\_\_\_\_  
*(Signature of Clerk/Secretary of Corporation)*

Note: Hover your mouse over a form field for more information

### C. Certificate of Authorization for Preservation Restriction

Note: If subject property is owned by a Municipality, then only one signer is required. If subject property is owned by a Non-Profit, then two signers will need to be identified - the president or vice president AND treasurer or assistant treasurer, or equivalents.

The Directors of the \_\_\_\_\_, on \_\_\_\_\_  
*(Name of Organization/Municipality)*  
\_\_\_\_\_ at which a quorum was present, the following resolution was adopted:  
*(Date of vote or election)*

VOTED: That \_\_\_\_\_  
*(Name of First Signer)*

His/Her Title: \_\_\_\_\_ and

Name of Second Signer: \_\_\_\_\_  
*(Name of Second Signer)*

His/Her Title: \_\_\_\_\_

of this corporation are hereby authorized to execute a preservation restriction with MHC.

A true copy. ATTEST: (in blue pen)

\_\_\_\_\_  
*(Signature of Clerk/Secretary of Corporation)*

Address: \_\_\_\_\_

Signing Date: \_\_\_\_\_

I hereby certify that I am the Clerk/Secretary of the \_\_\_\_\_, that  
*(Name of Organization)*

\_\_\_\_\_ is the duly elected  
*(Name of First Signer)*

\_\_\_\_\_ of said corporation, and that  
*(His/Her Title)*

\_\_\_\_\_ is the duly elected  
*(Name of Second Signer)*

\_\_\_\_\_ of said corporation, and that the above vote has not  
*(His/Her Title)*

been amended or rescinded and remains in full force and effect as of the date of this application.

(in blue pen)

\_\_\_\_\_  
*(Signature of Clerk/Secretary of Corporation)*

## D. Preservation Restriction Information

If an active MHC Preservation Restriction (PR) in perpetuity DOES currently exist on the property, the following items must be submitted in order for your Application to be complete:

1. Photocopy of the currently existing Preservation Restriction.
2. Current Assessor's map and any legally recorded property surveys that may exist.

An active MHC PR will state "...between the COMMONWEALTH OF MASSACHUSETTS by and through the MASSACHUSETTS HISTORICAL COMMISSION..." at the top of page 1 of the PR agreement.

If an active MHC PR in perpetuity currently DOES NOT exist, or an organization other than MHC holds a PR on the property, the following items must be submitted in order for your Application to be complete:

1. Photocopy of the deed.
2. Photocopy of any existing restrictions on the property.
3. Current Assessor's map and any legally recorded plot plans or surveys that may exist.
4. Letter of intent to execute & record the required PR (interior and exterior of building/ resource & associated land) signed by the owners and others with interest in the property such as mortgage holders. If applicant is not the owner of the resource and/or land that the resource sits on, applicant MUST include letter of intent from property owner(s) signifying acceptance of the terms of the Preservation Restriction agreement.
5. Certified copy of the vote to enter into a Preservation Restriction.
6. Legal opinion prepared by Applicant's attorney containing the following:
  - A. The legal boundary description.
  - B. Assurance that a deed restriction for the property can be recorded in the Registry of Deeds.
  - C. Assurance that this Preservation Restriction will not be subordinate to any other restrictions, which may already be on the property.
  - D. List the correct names of the owners, and the correct names of all those who have an interest in the property who should be signatories to the Preservation Restriction, including mortgagees, if any.

## E. Letters of Support

Include as separate attachments:

### Public Support

Current letters of support for this MPPF Application from appropriate users, community leaders, public officials, etc.

### Historical Commission Support (required)

A current letter(s) of support for this MPPF Application from the local historical commission and local historic district commission (if applicable), or evidence that the applicant requested a letter. The applicant must notify their local historical commission and local historic district commission (if applicable) to obtain written support before the Application is submitted. See F. 19. Notification of Local Commission, below.

## F. Assurance of Compliance

In consideration of and for the purpose of obtaining matching funds from the Massachusetts Historical Commission, *(hereinafter called "Applicant-Recipient")* hereby agrees that it will comply with the following:

1. **Equal Employment:** In compliance with the provisions of the Governor's Code of Fair Practices, Executive Order 227, and Chapter 151B of the Massachusetts General Laws as amended, the applicant shall not discriminate in employment because of race, color, religion, national origin, ancestry, age, sex, or handicap.
2. **Audit/Access to Records:** In compliance with Executive Order 195, the MHC, the Governor, or his designee, the Secretary of Administration and Finance, the State Auditor or his designee shall have the right at reasonable times and upon reasonable notice to examine the books, records, and other compilations of data of (contractors) which pertain to the performance of the provisions and requirements of this contract.
3. **Financial Management:** Adequate financial management and record-keeping systems (meeting generally accepted accounting principles) will be maintained which provide efficient and effective accountability and control of all property, funds, and assets, including a comparison of actual outlays with budget estimates. Accounting records will be supported by source documentation. Documentation provided to the Massachusetts Historical Commission will adequately demonstrate project expenditures.
4. **Administration:** Matching funds will be administered in conformance with all applicable state and local laws, regulations, policies, requirements, and guidelines, including those related to civil rights, equal employment opportunity, and universal access, and policies and procedures of the Massachusetts Preservation Projects Fund Program administered by the Massachusetts Historical Commission.
5. **Matching Share:** Adequate financial resources will be available for performance (including necessary experience, organization, technical qualifications, and facilities) to complete the proposed project or a firm and binding commitment, arrangement, or ability to obtain such will be made.
6. **Conflict of Interest:** The applicant and contractors shall not knowingly employ, compensate, or arrange to compensate any employee of the Commission during the term of this agreement, unless such arrangement is permitted under the provisions of M.G.L. c. 268A.
7. **Preservation Restriction:** The applicant will record an interior & exterior preservation restriction and maintenance agreement in perpetuity under the provisions of M.G.L. Chapter 184, sections 31-33, except that Pre-Development grant recipient organizations shall agree to a specific duration based on the amount of funds provided. If applicant is not the sole owner, written consent must be obtained from all owners/mortgagees and included with the Application.
8. **Contracts:** The applicant will enter into a standard written contract with the MHC which sets forth mutual obligation, the scope of work, and state administration requirements. Also, the applicant will execute appropriate contracts with its contractor(s).
9. **Project Work Standards:** The applicant agrees the project work will meet the Secretary of the Interior's "Standards for the Treatment of Historic Properties" and, if applicable, "with Guidelines for the Treatment of Cultural Landscapes."
10. **Project Period/Project Sign:** The applicant will comply with the required completion schedule for the project and display a project sign at work site. The Project Sign will be in accordance with MHC specifications.

11. Monitoring/Site Visits/Progress Reporting: The applicant will comply with all monitoring site visits and reporting requirements of the program.
12. Completion Report: The applicant will submit the required completion report within 30 days after the contract deadline.
13. Certification of Authorization: Applicants have attached a copy of resolution or vote granting authorization to act in connection with this Application and any subsequent acceptance of a grant allocation by the Commission.
14. Local Housing Policies [for municipal applicants only]: Executive Order 215 directs all state agencies which administer development-related assistance programs to consider the applicant community's housing policies and practices. No assistance will be provided to municipalities which have been determined by the Secretary of Communities and Development to be unreasonably restrictive of new housing growth.
15. Procurement [for municipal applicants only]: For designer services as part of a pre-development project, procurement will be in compliance with M.G.L. Chapter 7C, §§44-57 and for construction or as part of a development project, contractor procurement will be in compliance with M.G.L. Chapter 149, M.G.L. Chapter 30B, and M.G.L. Chapter 30, §39M.
16. Procurement [for nonprofit applicants only]: All procurement transactions will be conducted in a manner that provides best value and quality and maximum open and free competition regardless of dollar value and follows the requirements of 950 CMR 73.00.
17. State Filing Requirements [for nonprofit applicants only]: The applicant gives assurance to the MHC that it is now and will remain current with all filing requirements of the Commonwealth of Massachusetts during the terms of this contract, including filing its Annual Report with the Secretary of the Commonwealth in compliance with Chapter 180, section 26A, and its form P.C. with the Attorney General's office in compliance with Chapters 12 and 68 (as amended).
18. Statement of No Financial Interest [for nonprofit applicants only]: In compliance with M.G.L. Chapters 7 and 14A, the applicant is a nonprofit organization and will submit a 501(c)(3) determination letter from the I.R.S. upon request.
19. Notification of Local Commission: The applicant must notify their local historical commission and local historic district commission (if applicable) to obtain written support before Application is submitted. Attach letter(s) of support with Application.
20. Professional Design Services: The applicant must retain the services of a preservation architect or landscape architect to prepare outline plans and specifications for Application, and to provide professional design services throughout the duration of the project.

Contract Signer (see pg. 8)

Date

by

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Authorized Signature (in blue pen)

# SECTION III – GRANT REQUEST

Note: Hover your mouse over a form field for more information

## A. Proposed Scope of Work

### 1. TYPE OF PROJECT (check only one)

Pre-Development

Development

Acquisition

### 2. PROJECT DESCRIPTION

Briefly describe the proposed grant-assisted work.

Has a feasibility study, preservation plan or historic structure report been prepared for this property? If yes, include copy with Application.

Yes

No

### 3. GROUND DISTURBANCE (check one and submit additional information per Instructions)

No, my project will NOT include Ground Disturbance

Yes, my project WILL or MAY include Ground Disturbance

If Yes, please include with your application:

- A. a description of the proposed ground disturbance
- B. a detailed plan showing the exact location of proposed land disturbance
- C. a description of the extent of previous land disturbances in the area, if known

### 4. GRANT PROJECT COST ESTIMATE (Complete a, b, OR c below)

#### a. Pre-Development Projects:

For Pre-Development Projects, consultants and architects cannot be pre-selected. MHC requires an open selection process in the selection of consultants and architects paid with state grant funds.

Consultant/Architect

\$

\$

\$

\$

Total

**b. Development Projects:**

For development projects, contractors and conservators cannot be pre-selected. MHC requires an open selection process in the selection of preservation contractors and conservators paid with state grant funds. Please list development project costs according to CSI division & trade category. Contingency costs are not eligible.

Div. 1 - Gen'l Reqs	\$	
Div.	\$	
Div.	\$	
Div.	\$	
Div.	\$	
Div.	\$	
Div.	\$	
Div.	\$	
Div.	\$	
	\$	Total

Who prepared cost estimates?

Name:

Occupation:

**c. Acquisition Projects:**

Acquisition Cost: \$

**5. PROJECT PERIOD**

See Project Schedule for allowed project duration.

Beginning Date (not before July 1, 2025):

End Date (not after June 30, 2026):

## B. Grant Request

### 1. If applying for a 50% Match:

Funding Requested:	\$	(50%)
Applicant Share:	\$	(50%)
Total Project Cost (TPC):	\$	(100%)
Cash Flow:	\$	(25%)
Applicant Share + Cash Flow:	\$	(75%)

NOTE: Applicants must be prepared to have funds available greater than their share in order to have an adequate cash flow for the needs of the project during research or construction. Matching funds equal to or greater than 75% of the estimated total project cost (50% Applicant Share + 25% Cash Flow) for the grant-assisted portion of the project MUST be in place at the time the Application is submitted.

If grant amount requested is for a component of a larger project, please indicate overall project cost.

\$

### 2. If establishing an Endowment:

NOTE: Due to current limited funding, the endowment option is unlikely to be offered. Make certain to complete the 50% option above.

Funding Requested:	\$	(75%)
Applicant Share:	\$	(25%)
Total Project Cost (TPC):	\$	(100%)
Endowment Commitment:	\$	(25% of TPC)

*The endowment fund must be created with new funds.*

## C. Matching Share Source(s)

NOTE: Due to the reimbursement nature of the program, applicants must be prepared to have funds available greater than their share in order to have adequate cash flow for the needs of the project during research or construction. Matching funds equal to or greater than 75% of the estimated total project cost for the grant-assisted portion of the project MUST be in place at the time the Application is submitted. The amounts listed below must total 75% of the estimated Total Project Cost.



Source: Amount: \$

Kind: Date Available: \$

Attached is a grant award letter, bank loan commitment letter, or equivalent from:

Source: Amount: \$

Kind: Date Available: \$

Attached is a grant award letter, bank loan commitment letter, or equivalent from:

Source: Amount: \$

Kind: Date Available: \$

Attached is a grant award letter, bank loan commitment letter, or equivalent from:

**D. Procurement Requirements** (see Application Instructions)

Method of Procurement: (check only one; municipalities must use municipal bidding)

Municipal Bidding

Small Purchase

Competitive Bid

**E. Administrative and Financial Management Capabilities** (see Application Instructions)

**F. Statement of Financial Need** (see Application Instructions)

## SECTION IV – PROJECT DESCRIPTION & TECHNICAL PLANNING

Include Section IV as separate attachments.

### **A. Brief Overview Statement**

### **B. Property Summary**

1. Brief Property Description
2. History
3. Significance

### **C. Conditions Assessment**

1. Survey of Physical Conditions
2. Photographic Documentation of Conditions. Printed current photos must include:
  - each elevation of the resource
  - detailed photographs of significant materials
  - deteriorated conditions
  - major alterations
  - examples of interior spaces sufficient to convey the property's integrity
3. Prioritized Needs
4. Potential for Loss or Destruction

### **D. Project Scope**

1. Proposed Project Scope of Work
2. Appropriateness of Proposed Work (Pre-Development and Development Projects only)
3. Use of Traditional Materials (Development Projects only)

**E. Draft RFP (Pre-Development projects), or Outline Plans and Specifications (Development projects), or a Real Estate Appraisal (Acquisition projects)**

## MPPF ROUND 31 APPLICATION CHECKLIST

For Application to be considered complete, ALL of the following items must be included with your request. This completed checklist must also be submitted as part of the Application.

### SECTION I – PROJECT OVERVIEW

#### A. Property Info

1. Property Name
2. Level of Significance
3. Property Use—(Checklist, Use Statement and Accessibility Statement)
4. Supporting Documentation (Include as separate attachments)
  - a. Color Images (printed AND on a USB flash drive)
    - each elevation of the resource
    - detailed photographs of proposed project areas
  - b. Currently existing MHC Inventory Form. Search MACRIS here:  
<http://mhc-macris.net/Towns.aspx?Page=towns.asp>
  - c. Location Map
  - d. Directions to the property

#### B. Applicant and Owner Information

1. Applicant
2. Owner Information
3. Project Participants
4. Supporting Documentation (for Nonprofits ONLY)
  - a. 501(C)(3) IRS Determination Letter
  - b. Current Operating Budget
  - c. Existing Endowment Disclosure (if applicable)
  - d. Massachusetts Substitute Form W-9 “Request for Taxpayer Identification Number and Certification”

### SECTION II – PROJECT AUTHORIZATION

#### A. Authorization

#### B. Certificate of Authorization for MHC Contract

#### C. Certificate of Authorization for Preservation Restriction

#### D. Preservation Restriction (PR) Information (Include as separate attachment)

*If perpetual MHC Preservation Restriction exists:*

1. Copy of legally recorded, existing PR
2. Current copy of Assessor’s Map& any legally recorded plot plans or surveys that may exist,

***If perpetual MHC Preservation Restriction DOES NOT exists:***

1. Copy of legally recorded Deed with deed citation.
2. Any existing restrictions on the property.
3. Current Assessor's Map & any legally recorded plot plans or surveys that may exist
4. Letter of intent to execute & record the required PR (interior and exterior of building/ resource & associated land) signed by the owners and others with interest in the property such as mortgage
5. Certified copy of vote to enter into PR (for municipalities) OR Town Meeting warrant article & meeting date.
6. Legal opinion prepared by Applicant's attorney containing the following:
  - a. The legal boundary description.
  - b. Assurance that a deed restriction for the property can be recorded in the Registry of Deeds.
  - c. Assurance that this Preservation Restriction will not be subordinate to any other restrictions, which may already be on the property.
  - d. List the correct names of the owners, and the correct names of all those who have an interest in the property who should be signatories to the Preservation Restriction, including mortgagees, if any

**E. Letters of Support (Include as separate attachment)**

Public Support Letters                      LHC & LHDC (if applicable) Support Letter (s)

**F. Assurances of Compliance**

**SECTION III – GRANT REQUEST**

**A. Proposed Scope of Work**

- |                        |                                |                   |
|------------------------|--------------------------------|-------------------|
| 1. Type of Project     | 3. Ground Disturbance          | 5. Project Period |
| 2. Project Description | 4. Grant Project Cost Estimate |                   |

**B. Grant Request**

**C. Matching Share Source(s)**                      Matching Share Letter(s) OR Town Meeting warrant article & meeting date (if applicable)

**D. Procurement Requirements**

**E. Administrative and Financial Management Capabilities**

**F. Statement of Financial Need**

**SECTION IV – PROJECT DESCRIPTION & TECHNICAL PLANNING**

**A. Brief Overview Statement**

**B. Property Summary**

**C. Conditions Assessment INCLUDING PHOTOS**

**D. Project Scope**

**E. Draft RFP (Pre-Development Projects), or Outline Plans & Specifications (Development Projects) or a RE Appraisal (Acquisition projects)**

Form **W-9**  
(Revised April 2022)  
Massachusetts  
Substitute Form W-9

## Request for Taxpayer Identification Number and Certification

Give this Form to the requestor or the department you are doing business with.

Online instructions at: [macomptroller.org/wp-content/uploads/instructions\\_w-9.pdf](https://macomptroller.org/wp-content/uploads/instructions_w-9.pdf)

Print or type.  
See Specific Instructions on page 3.

1. Business name/Taxpayer (as shown on your income tax return). Name is required on this line; do not leave this line blank	
2 Business name/disregarded entity name/dba, if different from above.	
3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.	4. Exemptions (codes apply only to certain entities, not individuals; see instructions on Page 4):  Exempt payee code (if any):  Exemption from FATCA reporting code (if any):  <i>(Applies to accounts maintained outside the U.S.)</i>
Individual/sole proprietor or single-member LLC      C Corporation      S Corporation      Partnership      Trust/estate  Limited liability company.    Enter the tax classification (C=C corporation, S=S corporation, P=Partnership)  Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.  Other (see instructions)	
5 Legal Address (number, street, and apt. or suite no.) See instructions.	Requester's name and address (optional)
6 City, state, and ZIP code	
7 Remittance Address (if different from Legal Address)	

### Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, on Page 5. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, on Page 5.

**Note:** If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number to Give the Requester* for guidelines on whose number to enter.

**Social security number**

-      -

**or  
Employer identification number**

-

#### DUNS Number

Please confirm with the state agency if this is required for vendors receiving federal funds.

#### Unique Entity Identifier (SAM)

As of April 4, 2022, all vendors that receive federal grant funds must submit their Unique Entity Identifier registered in the System of Awards Management (SAM).

### Part II Certification

**Under penalties of perjury, I certify that:**

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

**Certification instructions.** You check the following box if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, on Page 5.

Item 2 does not apply.

5. I am an active Commonwealth of Massachusetts state employee: (check one)      Yes      No

If yes, I certify compliance with the Massachusetts State Ethics Commission requirements at <https://www.mass.gov/ethics>.

**Sign  
Here**

Signature of  
U.S. person:

Date:

## General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

**Future developments.** For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9).

## Purpose of Form

information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, on Page 3.

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See What is FATCA reporting, on Page 3, for further information.

**Note:** If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien;
- A partnership, corporation, company, or association created
- or organized in the United States or under the laws of the United States;
- An estate (other than a foreign estate); or
- A domestic trust (as defined in Regulations section 301.7701-7).

**Special rules for partnerships.** Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

In the cases below, the following person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States.

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the entity;
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the trust; and
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust (other than a grantor trust) and not the beneficiaries of the trust

**Foreign person.** If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

**Nonresident alien** who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items.

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

**Example.** Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

## Backup Withholding

**What is backup withholding?** Persons making certain payments to you must under certain conditions withhold and pay to the IRS 24% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

### Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the instructions for Part II for details),
3. The IRS tells the requester that you furnished an incorrect TIN,
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See Exempt payee code, on Page 4, and the separate Instructions for the Requester of Form W-9 for more information.

Also see Special rules for partnerships, on Page 2.

## What is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See Exemption from FATCA reporting code, on Page 4, and the Instructions for the Requester of Form W-9 for more information.

## Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account; for example, if the grantor of a grantor trust dies.

## Penalties

**Failure to furnish TIN.** If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

**Civil penalty for false information with respect to withholding.** If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty. Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

**Criminal penalty for falsifying information.** Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

**Misuse of TINs.** If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

## Specific Instructions

### Line 1

You must enter one of the following on this line; do not leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

- a. Individual. Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.
- b. Note: ITIN applicant: Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040/1040A/1040EZ you filed with your application.
- c. Sole proprietor or single-member LLC. Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or "doing business as" (DBA) name on line 2.
- d. Partnership, LLC that is not a single-member LLC, C corporation, or S corporation. Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.
- e. Other entities. Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on line 2.
- f. Disregarded entity. For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a "disregarded entity." See Regulations section 301.7701-2(c)(2)(iii). Enter the owner's name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on line 2, "Business name/disregarded entity name." If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

### Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, you may enter it on line 2.

### Line 3

Check the appropriate box on line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box on line 3.

IF the entity/person on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation
• Individual • Sole proprietorship, or • Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes.	Individual/sole proprietor or single member LLC
• LLC treated as a partnership for U.S. federal tax purposes, • LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or • LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes.	Limited liability company and enter the appropriate tax classification. (P= Partnership; C= C corporation; or S= S corporation)
• Partnership	Partnership
• Trust/estate	Trust/estate

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over \$600 required to be reported and direct sales over \$5,000 <sup>1</sup>	Generally, exempt payees 1 through 5 <sup>2</sup>
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

**Line 4, Exemptions**

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on line 4 any code(s) that may apply to you.

**Exempt payee code.**

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or healthcare services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space in line 4.

1. An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)
2. The United States or any of its agencies or instrumentalities
3. A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
4. A foreign government or any of its political subdivisions, agencies, or instrumentalities
5. A corporation
6. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession
7. A futures commission merchant registered with the Commodity Futures Trading Commission
8. A real estate investment trust
9. An entity registered at all times during the tax year under the Investment Company Act of 1940
10. A common trust fund operated by a bank under section 584(a)
11. A financial institution
12. A middleman known in the investment community as a nominee or custodian
13. A trust exempt from tax under section 664 or described in section 4947

<sup>1</sup>See Form 1099-MISC, Miscellaneous Income, and its instructions.

<sup>2</sup>However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

**Exemption from FATCA reporting code.** The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) written or printed on the line for a FATCA exemption code.

- A. An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)
- B. The United States or any of its agencies or instrumentalities
- C. A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- D. A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)
- E. A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)
- F. A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state
- G. A real estate investment trust
- H. A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940
- I. A common trust fund as defined in section 584(a)
- J. A bank as defined in section 581
- K. A broker
- L. A trust exempt from tax under section 664 or described in section 4947(a)(1)
- M. A tax exempt trust under a section 403(b) plan or section 457(g) plan

**Note:** You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.



**Line 5**

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, write NEW at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

**Line 6**

Enter your city, state, and ZIP code.

**Part I. Taxpayer Identification Number (TIN)**

**Enter your TIN in the appropriate box.** If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see How to get a TIN below.

**If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.**

If you are a single-member LLC that is disregarded as an entity separate from its owner, enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

**Note:** See What Name and Number To Give the Requester, in the next column, for further clarification of name and TIN combinations.

**How to get a TIN.** If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.SSA.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/Businesses and clicking on Employer Identification Number (EIN) under Starting a Business. Go to www.irs.gov/Forms to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to www.irs.gov/OrderForms to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

**Note:** Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

**Caution:** A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

**Part II. Certification**

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if item 1, 4, or 5 below indicates otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see Exempt payee code, on Page 4.

Signature requirements. Complete the certification as indicated in items 1 through 5 below.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

- 2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.
- 3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.
- 4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).
- 5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), ABLE accounts (under section 529A), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

**What Name and Number To Give the Requester**

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account <sup>1</sup>
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor <sup>2</sup>
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee <sup>1</sup>
b. So-called trust account that is not a legal or valid trust under state law	The actual owner <sup>1</sup>
6. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
7. Grantor trust filing under Option a Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor <sup>4</sup>
For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity <sup>4</sup>
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee
14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
15. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

<sup>1</sup> List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

<sup>2</sup> Circle the minor's name and furnish the minor's SSN.

<sup>3</sup> You must show your individual name and you may also enter your business or DBA name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

<sup>4</sup> List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see Special rules for partnerships, on Page 2.

**\*Note:** The grantor also must provide a Form W-9 to trustee of trust. Note: If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

## Secure Your Tax Records From Identity Theft

Identity theft occurs when someone uses your personal information such as your name, SSN, or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

**Protect yourself from suspicious emails or phishing schemes.** Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The Commonwealth of Massachusetts does not initiate contacts with taxpayers via emails. Also, the Commonwealth does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the Commonwealth of Massachusetts, forward this message to [CTREmergencyNotification@mass.gov](mailto:CTREmergencyNotification@mass.gov). If you have been the victim of identity theft, see [www.IdentityTheft.gov](http://www.IdentityTheft.gov) and Pub. 5027. You can contact the Federal Trade Commission at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 877-IDTHEFT (877-438-4338).

Visit [www.irs.gov/IdentityTheft](http://www.irs.gov/IdentityTheft) to learn more about identity theft and how to reduce your risk.

## Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.